SOUTHERN DISTRICT OF NEW YORK	V	
ESBIN & ALTER, LLP,	X :	
Plaintiff.	: :	iv. Action No.
V.		8-CV-0313 (SCR)(MDF)
PAUL ZAPPIER and ADVANCED TRADE SETTLEMENT, LLC.	: R	ule 7.1 Statement
Defendants.	; ;	
	X	

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure. Defendant Advanced Trade Settlement, LLC, by and through its undersigned counsel, states that there are not any parent corporations and there are not any publicly held corporations that own any stock of Advanced Trade Settlement, LLC.

Dated: New York, New York February 21, 2008

THE BOYD LAW GROUP, PLLC

By:

Patrick J. Boyd Attorney for Defendants

230 Park Avenue, Suite 1000 New York, New York 10169

cc: Daniel Alter, Esq. Files